

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF <u>Rockwell City</u> , IOWA DUE: December 1, 2016		16201300900000 City Clerk 335 Main Street Rockwell City <small>(Please correct any error in name, address, and ZIP Code)</small>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	823,757		823,757	788,866																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	823,757		823,757	788,866																				
Delinquent property taxes	0		0	0																				
TIF revenues	2,826		2,826																					
Other city taxes	137,074	0	137,074	198,741																				
Licenses and permits	4,453	0	4,453	4,680																				
Use of money and property	16,616	0	16,616	18,825																				
Intergovernmental	368,432	362,247	730,679	257,999																				
Charges for fees and service	173,043	963,925	1,136,968	1,253,398																				
Special assessments	0	0	0	0																				
Miscellaneous	225,726	0	225,726	333,567																				
Other financing sources	0	2,580,709	2,580,709	1,855,761																				
Total revenues and other sources	1,751,927	3,906,881	5,658,808	4,711,837																				
Expenditures and Other Financing Uses																								
Public safety	421,647	0	421,647	460,564																				
Public works	482,800	0	482,800	644,096																				
Health and social services	9,661	0	9,661	9,597																				
Culture and recreation	185,395	0	185,395	238,518																				
Community and economic development	6,990	0	6,990	9,025																				
General government	333,690	0	333,690	408,849																				
Debt service	103,497	0	103,497	153,317																				
Capital projects	340,930	0	340,930	1,080,500																				
Total governmental activities expenditures	1,884,610	0	1,884,610	3,004,466																				
Business type activities	0	2,076,932	2,076,932	2,556,499																				
Total ALL expenditures	1,884,610	2,076,932	3,961,542	5,560,965																				
Other financing uses, including transfers out	0	0	0	40,130																				
Total ALL expenditures/And other financing uses	1,884,610	2,076,932	3,961,542	5,601,095																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-132,683	1,829,949	1,697,266	-889,258																				
Beginning fund balance July 1, 2015	1,840,690	1,568,863	3,409,553	3,201,750																				
Ending fund balance June 30, 2016	1,708,007	3,398,812	5,106,819	2,312,492																				
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 1,930,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 1,906,085</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 2,880,448</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 1,930,000	Other long-term debt	\$ 0	Revenue debt	\$ 1,906,085	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 2,880,448
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 1,930,000	Other long-term debt	\$ 0																					
Revenue debt	\$ 1,906,085	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 2,880,448																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 11/9/2016		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Kelly Smidt		Area Code 712		Number 297-7041																				
Signature of Mayor or other City official (Name and Title)		Date signed																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF Rockwell City						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	370,035	305,596		148,126			823,757			823,757	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	370,035	305,596		148,126	0		823,757		T01	823,757	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	370,035	305,596		148,126	0	0	823,757			823,757	6			
7	TIF revenues			2,826				2,826		T01	2,826	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		137,074					137,074		T09	137,074	14			
15	TOTAL OTHER CITY TAXES	0	137,074	0	0	0	0	137,074	0		137,074	15			
16	Section B - LICENSES AND PERMITS	4,453						4,453		T29	4,453	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	3,606						3,606		U20	3,606	18			
19	Rents and royalties	13,010						13,010		U40	13,010	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	16,616	0	0	0	0	0	16,616	0		16,616	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	32,254						32,254	362,247	B89	394,501	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	32,254	0	0	0	0	0	32,254	362,247		394,501	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Rockwell City						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		273,851					273,851		C46	273,851	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	11,210	8,271		4,039			23,520		C89	23,520	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	11,210	282,122	0	4,039	0	0	297,371	0		297,371	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	31,702			6,253			37,955			37,955	63		
64	Library service	84						84		D89	84	64		
65	Township contributions	768						768		D89	768	65		
66	Fire/EMT service							0		D89	0	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	32,554	0	0	6,253	0	0	38,807	0		38,807	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	76,018	282,122	0	10,292	0	0	368,432	362,247		730,679	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	479,736	A91	479,736	73		
74	Sewer							0	484,189	A80	484,189	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	127,143						127,143		A81	127,143	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Rockwell City						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	7,990						7,990		A89	7,990	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	6,850					650	7,500		A03	7,500	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	30,360						30,360		A61	30,360	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	50						50			50	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	172,393	0	0	0	0	650	173,043	963,925		1,136,968	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	8,413						8,413		U99	8,413	108				
109	Deposits and sales/fuel tax refunds	2,105						2,105		U99	2,105	109				
110	Sale of property and merchandise	3,665						3,665		U11	3,665	110				
111	Fines	292						292		U30	292	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Reimbursements	211,251						211,251			211,251	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	225,726	0	0	0	0	0	225,726	0		225,726	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Rockwell City						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	865,241	724,792	2,826	158,418	0	650	1,751,927	1,326,172		3,078,099	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	2,580,709	NR	2,580,709	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans							0			0	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	2,580,709		2,580,709	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	865,241	724,792	2,826	158,418	0	650	1,751,927	3,906,881		5,658,808	132		
133												133		
134	Beginning fund balance July 1, 2015	659,186	939,959		46,588	137,857	57,100	1,840,690	1,568,863		3,409,553	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,524,427	1,664,751	2,826	205,006	137,857	57,750	3,592,617	5,475,744		9,068,361	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
152												152		
153												153		
154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF Rockwell City						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	213,051	159,508					372,559		E62	372,559	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	520						520		E89	520	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	38,514	10,054					48,568		E24	48,568	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation							0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	252,085	169,562		0	0	0	421,647			421,647	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Rockwell City		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		329,873					329,873		E44	329,873	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		29,457					29,457		E44	29,457	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		2,129					2,129		E44	2,129	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	3,248						3,248		E01	3,248	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	114,926	3,167					118,093		E81	118,093	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	118,174	364,626		0	0	0	482,800			482,800	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Rockwell City		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	9,064						9,064		E32	9,064	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	597						597		E79	597	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	9,661	0		0	0	0	9,661			9,661	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF Rockwell City						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	63,504	13,461					76,965		E52	76,965	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	19,910	3,832					23,742		E61	23,742	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	37,981	9,309					47,290		E61	47,290	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	12,807	814					13,621		E03	13,621	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	22,717	1,060					23,777		E61	23,777	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	156,919	28,476		0	0	0	185,395			185,395	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	4,119						4,119		E89	4,119	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	1,723						1,723		E50	1,723	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			1,148				1,148		E89	1,148	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	5,842	0	1,148	0	0	0	6,990			6,990	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Rockwell City		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	55,510						55,510		E89	55,510	171
172	Other general government — Current operation	265,619	12,561					278,180		E89	278,180	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	321,129	12,561	0	0	0	0	333,690			333,690	176
177	Section G — DEBT SERVICE				103,497			103,497			103,497	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	103,497	0	0	103,497			103,497	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	kids Kingdom					13		13			13	189
190	Sanitary Sewer					25,600		25,600			25,600	190
191	Downtown Reconstruction					315,317		315,317			315,317	191
192	Subtotal TIF Capital Projects	0	0	0	0	340,930	0	340,930			340,930	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	340,930	0	340,930			340,930	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	863,810	575,225	1,148	103,497	340,930	0	1,884,610			1,884,610	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Rockwell City						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation							639,868	E91		639,868	198				
199	Purchase of land and equipment								G91		0	199				
200	Construction								F91		0	200				
201	Sewer and sewage disposal — Current operation							1,437,064	E80		1,437,064	201				
202	Purchase of land and equipment								G80		0	202				
203	Construction								F80		0	203				
204	Electric — Current operation								E92		0	204				
205	Purchase of land and equipment								G92		0	205				
206	Construction								F92		0	206				
207	Gas Utility — Current operation								E93		0	207				
208	Purchase of land and equipment								G93		0	208				
209	Construction								F93		0	209				
210	Parking — Current operation								E60		0	210				
211	Purchase of land and equipment								G60		0	211				
212	Construction								F60		0	212				
213	Airport — Current operation								E01		0	213				
214	Purchase of land and equipment								G01		0	214				
215	Construction								F01		0	215				
216	Landfill/Garbage — Current operation								E81		0	216				
217	Purchase of land and equipment								G81		0	217				
218	Construction								F81		0	218				
219	Hospital — Current operation								E36		0	219				
220	Purchase of land and equipment								G36		0	220				
221	Construction								F36		0	221				
222	Transit — Current operation								E94		0	222				
223	Purchase of land and equipment								G94		0	223				
224	Construction								F94		0	224				
225	Cable TV, telephone, Internet — Current operation								E03		0	225				
226	Purchase of land and equipment								G03		0	226				
227	Housing authority — Current operation								E50		0	227				
228	Purchase of land and equipment								G50		0	228				
229	Construction								F50		0	229				
230	Storm water — Current operation								E80		0	230				
231	Purchase of land and equipment								G80		0	231				
232	Construction								F80		0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Rockwell City		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,076,932		2,076,932	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	863,810	575,225	1,148	103,497	340,930	0	1,884,610	2,076,932		3,961,542	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out							0			0	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	863,810	575,225	1,148	103,497	340,930	0	1,884,610	2,076,932		3,961,542	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		1,089,526	1,678	101,509	-203,073	57,750	1,047,390			1,047,390	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	660,617						660,617			660,617	267
268	Total Governmental	660,617	1,089,526	1,678	101,509	-203,073	57,750	1,708,007			1,708,007	268
269	Proprietary								3,398,812		3,398,812	269
270	Total ending fund balance June 30, 2016	660,617	1,089,526	1,678	101,509	-203,073	57,750	1,708,007	3,398,812		5,106,819	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,524,427	1,664,751	2,826	205,006	137,857	57,750	3,592,617	5,475,744		9,068,361	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF Rockwell City Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>											
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ 0 M32 0 M44 0 M94 597 M52 0 M62 0 M80 0 M81 0 M89 \$ 0	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 20%; vertical-align: top; padding: 5px;"> Purpose Highways..... All other..... </td> <td style="width: 15%; vertical-align: top; padding: 5px;"> Amount paid to State L44 \$ 0 L89 \$ 0 </td> </tr> </table>								Purpose Highways..... All other.....	Amount paid to State L44 \$ 0 L89 \$ 0
Purpose Highways..... All other.....	Amount paid to State L44 \$ 0 L89 \$ 0										

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
Total salaries and wages paid.....	Z00 \$	Amount - Omit cents 487,351

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 674,603	29U \$	39U \$ 106,680	49U \$ 120,000	49U \$	49U \$ 469,085	49U \$	I91 \$	6,000
2. Sewer utility	19U 586,000	29U	39U 118,796	49U	49U	49U 1,437,000	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. Downtown Reconstruction	19U	29U	39U	49U 1,810,000	49U	49U	49U	I89	0
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	1,260,603	0	225,476	1,930,000	0	1,906,085	0		6,000
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014					Amount - Omit cents		
	\$	57,608,960	x .05 = \$	2,880,448			

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$	W61 5,106,818 5,106,818		
REMARKS					